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IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,	ANSWER
Plaintiff,	
vs.	
RULON SANDOVAL, et. al;	Case No. 2:14-CV00085-DB
Defendants,	Judge Dee Benson

Defendants Rulon Sandoval; Andrea R. Acosta Hernandez; and Latinos Office, LLC, by and through their counsel, Shawn D. Turner hereby answer the Complaint of the Plaintiff as follows:

FIRST DEFENSE

Plaintiff's Complaint fails to state a cause of action against these Defendants upon which relief can be granted.

SECOND DEFENSE

These Defendants Answer the individually numbered paragraphs of Plaintiff's Complaint as follows:

1. Defendants are without knowledge of the truth or falsity of this allegation, including its subparts, and therefore deny the same.
2. Defendants are without knowledge of the truth or falsity of this allegation and therefore deny the same.
3. Admit
4. Admit venue is proper in this Court but deny the remainder of the allegations.
5. Admit
6. Admit Andrea R. Acosta Hernandez ("Acosta") is the wife of Rulon Sandoval, that she has engaged in tax preparation activities and was at all relevant times a resident of Utah residing within this judicial district, but deny the remainder of the allegations.
7. Deny
8. Deny
9. Deny
10. Deny
11. Defendants are without knowledge of the truth or falsity of this allegation and therefore deny the same.
12. Deny
13. Deny
14. Deny
15. Deny
16. Defendants cannot tell who the alleged taxpayer was based on the information given. The allegation is therefore too vague to allow an adequate response and Defendants accordingly deny the same.

17. Defendants cannot tell who the alleged taxpayer was based on the information given. The allegation is therefore too vague to allow an adequate response and Defendants accordingly deny the same.
18. Defendants cannot tell who the alleged taxpayer was based on the information given. The allegation is therefore too vague to allow an adequate response and Defendants accordingly deny the same.
19. Defendants cannot tell who the alleged taxpayer was based on the information given. The allegation is therefore too vague to allow an adequate response and Defendants accordingly deny the same.
20. Defendants cannot tell who the alleged taxpayer was based on the information given. The allegation is therefore too vague to allow an adequate response and Defendants accordingly deny the same.
21. Defendants hereby incorporate their responses to the allegations contained in paragraphs 1-20 as though set forth fully herein.
22. Defendants object to this purported allegation on the basis it is not an allegation, but rather Plaintiff's interpretation of the law.
23. Deny
24. Deny
25. Defendants hereby incorporate their responses to the allegations contained in paragraphs 1-25 as though set forth fully herein.
26. Defendants object to this purported allegation on the basis it is not an allegation, but rather Plaintiff's interpretation of the law.
27. Defendants object to this purported allegation on the basis it is not an allegation, but

rather Plaintiff's interpretation of the law.

28. Defendants object to this purported allegation on the basis it is not an allegation, but

rather Plaintiff's interpretation of the law.

29. Deny

30. Deny

31. Deny

32. Deny

33. Deny.

34. Deny.

35. Deny

36. Deny

37. Deny

38. Deny

These Defendants affirmatively deny each and every allegation not specifically admitted above.

THIRD DEFENSE

Plaintiff's claims are barred all or in part because the complained of action were performed by third parties without knowledge of these Defendants.

These Defendants reserve the right to amend this Answer to add additional defenses as they become known.

DATED this 10th day of March 2014.



Shawn D. Turner

CERTIFICATE OF MAILING

I hereby certify that a true and correct copy of the foregoing *Answer* was served via the Court's Electronic Notification System, on the 10th day of March 2014 to the following:

David B. Barlow
United States Attorney
John K. Mangum
Assistant United States Attorney
U.S. Attorney's Office
185 South State Street, Suite 300
Salt Lake City, Utah 84111

Aaron M. Bailey
Trial Attorney, Tax Division
U.S. Dept. of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044

A handwritten signature in black ink, appearing to read 'A.M. Bailey', is written over a horizontal line.